IN THE HIGH COURT OF BOMBAY AT GOA

TAX APPEAL NO. 29 OF 2007

MEHBOOBSAB R. DODAMANI,
NAVELIM-GOA. ... Appellant

Versus

THE COMMISSIONER OF INCOME TAX,
CIRCLE-I, PANAJI-GOA. ... Respondent

Mr. S. V. Pikale and S. S. Gurav, Advocates for the appellant.

Mr. S. R. Rivonkar, Advocate for the respondent.

Coram:- R. S. MOHITE &
N. A. BRITTO, JJ.

Date:- 2nd July, 2007

P.C.

This is an appeal, challenging an order passed by the Income Tax Appellate Tribunal, Panaji dated 22nd February, 2007. On perusing the record, we find that the appeal filed by the present appellant has been dismissed for cogent reasons.

2. The appellant had contended that he had received certain amounts from one Mr. Abdul Fattah Al Mazroui, who was the Managing Director of Al-Mazroui group of companies. He contends that the transaction is a bank transaction. The story which has been putforth by the appellant is that the monies were sent as a gift by the donor from Dubai on account of love and affection. It appears that the donor had come to Goa and had been taken around by the present appellant in a taxi. The Directorate of Enforcement had also gone into the matter and had submitted a report stating that no fruitful purpose would be served by continuing the investigation under FERA (now FEMA). We find that the said finding is not a finding on merits of the case and there is no finding

that these amounts were gifted.

3. It is sought to be contended that the love and affection arose because the sons of the appellant had been washed away in the rain. We find no such a contention raised before the lower Authority. It is for the first time such a statement is made in the affidavit now submitted across the Bar.

4. We find that the reasonings given by the Tribunal cannot be faulted. There is no substantial question of law involved in this appeal. Hence, the appeal is rejected. The affidavit tendered today is taken on record.

R. S. MOHITE, J.

N. A. BRITTO, J.

ssm.